



Annual Report 2023

Viva **connects** and builds the **capacity** of churches and organisations to **collectively** change children's lives through joint action programmes and increased **city-wide influence**.

Viva Network: year ended 31 March 2023

Charity no 1053389

Company no 3162776

A mothers' pride at Costa Rica support centre

Mothers always want to give their children the best. They'll do anything for them, and when they can't, when someone else does it for them, it can break their spirit.

When **Karina**, a young girl from Costa Rica, walked out of a Comprehensive Learning and Training Centre (locally known as a CAFI) with a new doll under her arm, the pride in her mother's eyes showed that this wasn't a handout.

Over time, handouts can create unhealthy dependencies as well as undermine self-esteem. The CAFIs give the people in their communities a chance to earn credits which can be used in the CAFI shop to purchase items of their own choosing.

Karina's mother had attended parenting and other training sessions at the CAFI, and chose to spend her credits on her daughter – putting a doll in her arms and a smile on both their faces.

CAFIs are just one way that Viva's partner networks are empowering children and their families all over the world.

In 2022-23, these centres have been developed by our partner networks with support from Viva in six countries in Latin America as a response to the impact of the Covid pandemic. They provide strategies that allow families to continue to support their children and meet their basic needs, enabling them to return to and continue in school, even where family income has been affected by unemployment.

While the local network runs the CAFI, Viva provides tools such as a transparent accountability system, catch-up education lessons, and training programmes around good parenting and family.

Page

2-12	Strategic Report
13-15	Trustees Report
16	Trustees' Responsibilities
17-19	Independent Auditor's Report to Member of Viva Network
20	Consolidated Statement of Financial Activities
21	Consolidated and Charity Balance Sheets
22	Consolidated Statement of Cashflows
23-43	Notes to the Financial Statements
44-47	Indicative Profit and Loss and Balance Sheet Statements in US \$ and Hong Kong \$
48	Summary Board, Leadership and Contact Information

Life in all its fullness – that’s what Viva wants for children, everywhere. Children who are safe, thriving and learning. We do this by building and supporting networks that bring together churches and organisations to have more impact in the lives of children.



Our global reach

Viva has **45 partner networks** across **28 countries**. These networks comprise **5,400 local churches and organisations**, which are directly serving **1.2 million vulnerable children**.

Our three outcomes for children

Viva’s primary focus is that every child everywhere can live life in all its fullness. We want children:

1. **To be safe** and free from abuse, violence and exploitation
2. **To thrive** emotionally and socially, with a better level of wellbeing
3. **To learn** new skills and be supported in their schooling, so they can be successful in their education

Our model for lasting change

Viva builds networks of churches and organisations to have more impact together, by using four drivers:

- **Connecting:** Inspiring local churches and organisations to work together and support each other with a shared vision for children
- **Capacity building:** Building capacity of churches and organisations through training, coaching and peer to peer learning to increase sustainability and quality of care for children
- **Collective action:** Mobilising churches and organisations to work together to design and implement joint programmes that meet the needs of children on a deeper level than any one organisation could achieve alone
- **City-wide influence:** Addressing negative attitudes and behaviours towards children and engaging with decision-makers to deliver greater protection and opportunities for vulnerable children

Our added value

Viva’s partnership benefits networks with:

- **Tools:** Providing and guiding local leaders through tried and tested tools to build a network that tackles the root causes of problems affecting children
- **Coaching:** Supporting, encouraging and inspiring as a critical friend and cheerleader
- **Quality:** Ensuring the quality of programmes, assurance on financial and governance standards and the protection of children from harm

- **Global picture:** Combining and building on local achievements to generate a global response to the needs of children.

Viva's strategic, catalytic and grassroots model has been [externally validated by the Sagamore Institute for Public Policy](#) and proven to have a **multiplier effect**. This means wherever we work, Viva delivers **bigger, better, longer-lasting** work for vulnerable children, that enables a **louder** voice on their behalf in their cities.

How we have changed children's lives in 2022-23

CONNECTING increases the scale of support

Viva's added value: Viva inspires churches and organisations to work together to make more impact in the lives of children. We journey with them – giving them tools, training and coaching as they launch, and continue to develop their network to changing circumstances. From conducting situational mapping (to ascertain the needs of children, already available services and opportunities) through to our Network Training Course which provides practical tools for working together – which we know isn't easy, Viva is respected around the world when it comes to inspiring and equipping churches and organisations to work together.

Focus: Network Training Course

All of our partner networks held connecting events last year as they have all worked collaboratively to address the issues affecting children in their communities.

The Network Training Course (NTC) has been used widely by Viva partner networks to help the network coordination teams to develop the skills they need to run an effective and sustainable network.

The NTC includes modules on defining the network's identity and understanding the network model, strategic planning, programme development and impact measurement. It is closely tied to Viva's sustainability benchmark, which is used to support partner networks to build systems in ten key areas needed for sustainable impact.

Global headline statistics

- 36% of Viva partner networks recorded growth in network member sizes
- 62% of our partner networks ran Viva's Network Training Course
- 4 new partner networks were welcomed to the Viva family
- 37 partner networks had working or action groups (up from 27 in 2021-22)

Having more skilled network coordination teams helps networks increase their efficiency and contributes towards sustainable growth so more children can be supported more effectively. It is aimed principally at new networks, but more established networks can also benefit from it. This year, in addition to in-person training, we offered the NTC online through Viva's learning platform, which has greatly increased its accessibility and its potential for cross-border collaboration.

All six networks in Africa were able to participate in the Network Training Course together over a six-month period, sharing their expertise and experience and bringing greater depth to discussions. Five networks in the Philippines participated as well, including the country's newest network, ICMN.

CAPACITY-BUILDING means better quality care

Viva's added value: Viva builds the capacity of our networks – and the churches and organisations that come together to create them – through training, coaching and peer-to-peer learning. Doing so increases the health of the organisations and the impact they are having in the lives of children. For more than 15 years, our Quality Improvement System has taken churches and organisations on a two-year journey to improve their understanding and practice in child protection, child wellbeing governance, financial accountability, people care and project planning.

Focus: Child protection training

Viva's goal is to support our partner networks in helping all members understand the importance of reducing risk to children and vulnerable adults, and have a clear system to do this. For many small grassroots organisations, child protection is a new concept and network leaders need to build up knowledge in order to begin policy-writing from a secure foundation where these policies will be understood and meaningfully used.

Our eight partner networks in **India** were active in child protection training throughout the year, and have trained teachers and childcare workers in 150 schools and other institutions. Over 300 government and private school teachers took part in Viva's new **online child protection course** in 2022. To safeguard the school, all staff must know how to recognise and report child abuse. Among the positive feedback after our training, one participant said, "The course provided helpful overviews of child rights, different kinds of abuse, and laws related to children and child rights. I appreciated the creative activities that allow for critical thinking." Another added, "This course reminds me of all the necessary child rights and what to put into practice. It tells me how and when to report to the right person when something happens." Through a **child safeguarding policy writing workshops**, four schools have significantly developed their policy and know how to use it well. An orphan boys' home was supported to write their first safeguarding policy. Ignorance in the past has prevented them from applying to social services for registration. Now, the policy is in place, the home's manager is confident that children are protected, according to the law.

As well as training adults in professional roles, Viva India also runs **Good Touch, Bad Touch** training sessions for children at schools. These 40-minute, age-appropriate sessions teach children to discern how they are touched and what to do if they feel uncomfortable or unsafe. More than 1,300 children received this training last year, with almost 1,000 through our partner network in Patna, 188 in Bangalore and another 139 in Shillong. Following the course, a 13-year-old participant informed the school principal about abuse and ill-treatment from her own brother. Both she and her brother were given counselling and their relationship is now fully reconciled. A teacher said, "This is the very first time I have come to know that children have rights and the need to treat children well."

Global headline statistics

- 183 capacity-building activities were run globally for churches and organisations
- 42% of those who took part were not network members
- 24% of partner networks ran QIS (up from 14% in 2021-22)
- 56% of network members have a child protection policy and 53% have a child protection code of conduct displayed

COLLECTIVE ACTION gives a louder voice to children, and brings more and better transformation

Viva's added value: Whether it is organisations working together on one programme, or multiple churches running the same programmes, Viva's programmes enable churches and organisations to work together, and coordinate their efforts, to have more impact in the lives of children. Working with networks, Viva have created a wide range of impactful programmes, from parenting support to mentoring for girls to catch-up learning. Viva also supports networks with programme design, fundraising, and measuring impact.

Focus: Ensuring children are learning new skills and supported in their education

Previously, collective action programmes have focused on eight themes, but this has been simplified in line with the new Safe, Thrive and Learn outcomes. **'Learn'** collective action programmes were run by 25 Viva partner networks, reaching at least 22,146 children.

Viva and our partner network CRANE continue to offer quality, inclusive and holistic education through the Girls' Education Challenge Transition (GEC-T) in Kampala, **Uganda**, with support from a UK government grant.

Catch-up learning for girls is delivered through 13 Creative Learning Centres across four districts. These provide opportunities for marginalised children to learn away from home and formal school.

At the centres, they access child-friendly services like counselling, learning resources, and peer support, and they also connect parents to participate in school-related activities and give them income-generating activities.

Additionally, more than 2,000 girls and boys, and 62 teachers, benefited from the mobile library services, including reading competitions, group reading, and borrowing resources.

With our support, 4,122 girls were in school in 2022-23, with mentors who have been selected and trained by CRANE offering girls counsel and advice. CRANE also provides training and support to partner schools, bringing quality education to nearly 18,000 boys and girls, whose teachers are better equipped to provide a conducive learning environment. We have trained 56 mainstream teachers in accelerated learning and support, reporting, psychosocial support, and differentiation – and 85 per cent of them said they acquired new skills relevant to their work.

Global headline statistics

- An average of 5 collective action programmes were run by each partner network with at least 427 collective action activities run overall
- 89% of Viva partner networks ran at least one collective action programme
- 76% of partner networks ran at least one Safe programme, 84% ran at least one Thrive programme and 66% ran at least one Learn programme

Over the programme so far, 5,102 girls supported by the project have made some form of transition: 2,172 girls transitioned to formal school, 1,426 to vocational training, and 1,504 into work or self-employment. Over the last year, 1,586 girls transitioned into different classes, with 45 girls joining paid employment and 402 girls completing vocational training, and can now earn a living from being self-employed. Claire is one such graduate and says: "CRANE has supported me to be what I am today... I am now a teacher with a Bachelor of Arts and a Diploma in Entrepreneurship. I'm also to the community a role model to young children. My message to the girls out there is they should not lose focus but always persist amidst all challenges; they should always be focused on education."

There is a noticeable improvement at different levels in all supported schools in leadership and management of formal and non-formal learning spaces, such as more policies in places and stronger governing bodies like School Management Committees. Our school monitoring tool has been shared with

the Directorate of Education standards at the Ministry of Education and Sports, and is being used to inform the new digitalised government school inspection tools.

Elsewhere from Uganda, Viva has established smaller, simpler versions of Creative Learning Centres in other regions of the world, in the form of **Learning Spaces**. Recognising the gap in education created by the Covid pandemic, these are safe and supportive places where mentors provide children with psychosocial support and engage them in independent learning. For example, in Asia last year, we ran 20 Learning Spaces in three countries for a total of 2,000 children.

Our partner network CarNet **Nepal** has two Learning Spaces for 65 children. One of these is ten-year-old Santosh, who lives with his father, grandmother and younger sister, with no mattress on his bed, and very little food in his kitchen. He dropped out of school because he was bullied about his living conditions.

Last year, Viva's partner network in Nepal enrolled Santosh in its Learning Space and has helped him to be readmitted to school. Initially, Santosh had difficulty with reading and writing. He did not even know to hold a pencil properly.

Now he regularly attends class both in the Learning Space and at school. He has made a significant improvement in his studies and with his personal hygiene as well.

One of our mentors says, "Children are making significant improvement in their goals. They have been excited and motivated to make new goals once they achieved the previous ones. We celebrate when a child achieves his or her goal."

CITY-WIDE INFLUENCE leads to lasting sustainable countrywide system change

Viva's added value: Having more than 25 years of experience of working in countries across the world has enabled Viva to build up experience, expertise and credibility to support our networks to have city-wide influence as they run campaigns, work strategically with decision-makers, and take a lead role in changing city – and often national – policies and legislation.

Focus: Good Treatment Campaign

Last year, 174,000 people (including nearly 66,000 children) in 21 partner networks in 15 countries were reached with positive messages about better treatment of children in their care through Viva's Good Treatment Campaign (GTC). A total of 1,700 churches and organisations worked together to reach people in their communities, and about one in four of these were not already a member of Viva partner networks. Over 6,400 children were trained to lead the campaign.

Networks spread the message through social media, poetry, illustrations, performances, sports, singing, dancing and more. Many networks also used 'promise cards' to help adults understand and commit to the good treatment of children.

The Campaign has become a consistent presence in many communities. Our partner network in **Venezuela** has seen that, for years, cases of child abuse were ignored or hidden, with very low rates of cases reported. However, throughout 2022, complaint numbers increased significantly with more people recognising situations of child abuse, and speaking up and seeking help. The network believes that their work, and specifically the GTC, has contributed to this significant change.

A new addition to this year's Campaign was the introduction of the theme 'Children and the environment'. The Children Development Network in **Myanmar** ran planting activities for children, community clean-ups and litter-picking. The network said: "Through GTC, children received new hope for the future. Receiving hope and understanding the worth of children are two of the most powerful aspects of child protection."

The network added: "Through GTC, children received new hope for the future. Hope can bring a new beginning of peace, and reconciliation will come out of the brokenness. Receiving hope and understanding the worth of children are two of the most powerful aspects of child protection."

SUSTAINABILITY BENCHMARK

It is four years since Viva started supporting existing partner networks to achieve Viva's Sustainability Benchmark. This benchmark covers 10 criteria from governance, policies and staff structures to strategic planning and funding. It underpins all of the work mentioned previously in this report, as without strong foundations, it is harder to ensure growth in impact for children and have confidence in future plans. A key part of the benchmark is to ensure that networks are able to run impactful activities and programmes in all of the 4 drivers for lasting change.

- In 2022-23, the average Sustainability Benchmark score was 82% (down 3% from last year).
- One network scored 100%.

CITY-WIDE INFLUENCE:

Global headline statistics

- 89% of partner networks ran one or more city-wide influence programmes
- At least 111 city-wide influence activities were run, two per network on average
- 37% of churches and organisations who took part in these programmes were not already part of the network
- 24 partner networks were involved with influencing laws and policies this year (up from 15 in 2021-22)
- 43 partner networks have a total of 574 city-wide initiatives at government level with business leaders, with churches and/or with Justice, Law and Order

Global numbers



An average Viva partner network



** excluding networks with the three highest and three lowest incomes, and excluding the two Dominican Republic networks who did not report income data

Viva's five-year strategy to change children's lives through the power of collective action

Viva has three objectives for 2020–2025:

1. **To increase the impact of our work for vulnerable children so that more children are reached more effectively.**

This is being achieved by:

- **Specialising** – to increase the expertise of the team, and the focus and quality of programmes delivered by networks
- **Maximising programmes** – by strengthening individual network programmes
- **Knowing our impact** – by improving our monitoring, evaluation and learning system to better understand our effectiveness and drive impact

2. **To see every partner network become sustainable within three years to ensure partner networks are equipped to last and partner on a common vision.**

This is being achieved by:

- **Strong foundations** – supporting every partner network to achieve Viva's sustainability benchmark
- **Long-term partnership** – ensuring partner networks remain sustainable and share expertise

3. **To grow and reach 75 networks by 2025 so that our proven model can have a positive impact on children in many more locations.**

This is being achieved by:

- **Sub-dividing networks** – driving increased member engagement and work with children by subdividing networks that span multiple areas to be more focussed
- **Leverage capacity and energy of others** – considering new locations to develop partner networks

Behind the Scenes – Staff and Key Contracts

Our staff (both paid and volunteer) are crucial to Viva's success. Over the last year we have appointed new staff members across several of our teams. We continue to be very grateful to those who have volunteered across the world including Jenny Evans, Tony Houghton, Tom Stavers, Claudilene Saldivar and Tryphosa Kwagala – thank you!

Financial Review

Total income in the year was £41,000 lower than the previous year once the proceeds from the sale of the UK office are excluded. Encouragingly, unrestricted income was £72,000 higher, but still significantly lower (approximately £100,000) than had been hoped. However, given the challenging fundraising climate and situation faced by other NGOs it demonstrates the strength of our supporter base. Restricted income was, £113,000 lower – in part due to a continued (planned) reduction in funding from the UK Government for the Girls Education programme in Uganda. Although lower restricted income often means that we can provide less financial support to our partner networks, it does not have such an adverse impact on Viva as an organisation.

Unrestricted expenditure was higher because of high-inflation, unfavourable exchange rates, and the cost associated with CEO recruitment and transition. Restricted expenditure was in line with budget, and the current deficit is due to timing of income and expenditure. Significantly, funding from the UK Government is received in arrears.

We end the year with healthy reserves – due to the sale of the UK office property the previous year. In the year 2023 – 2024, some of these funds will be invested to grow our fundraising – with a focus being placed on increasing unrestricted income in the US and Hong Kong and increasing restricted income from statutory sources and larger trusts and foundations. Growth will take time, but the proceeds of the UK office property give the ability to do this.

Trustees' Annual Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. Reference and administrative information set out on the back page forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2019).

The annual report and the financial statements include the results of Viva Network North America, Viva Network (Hong Kong) Ltd and Viva Network Africa which are related charities that are managed and influenced by Viva Network (referred to as "Viva" throughout this report).

Structure, Governance & Management

The charity is registered as a UK charitable company limited by guarantee and was set up by a Memorandum of Association on 22 February 1996.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Efforts are made to recruit a range of Trustees who can provide a broad spectrum of experience and knowledge to the charity.

There is an induction process for new Trustees which includes various documents (the Charity Commission's induction materials, the Memorandum and Articles of the charity, Annual Report and Annual Review) as well as meeting senior staff to help them understand the way the organisation operates. When appropriate, training on the role and responsibilities of Trustees is provided.

Organisational structure and decision-making

The charity is run on a day-to-day basis by the Chief Executive and Leadership Team. This group is considered the 'key management personnel'. They are responsible for everyday decisions and for ensuring the charity continues to meet its

objectives. They are accountable to the Board of Trustees, which meets quarterly.

Pay of key management personnel

The pay for the key management personnel is reviewed by a working group of the Board annually and changes (other than inflationary increases applied to all staff) are considered and approved by the Board. When setting the pay for this group primary consideration is given to equivalent roles in other similar-sized charities.

Related parties

Viva Network North America (VNNA) is a registered not for profit organisation with a 501(c)3 status, registered in Colorado, USA. Viva Network (Hong Kong) Ltd is a limited company registered in Hong Kong which has charitable status. Both serve substantially similar aims and objectives to Viva, and are the depository of much of Viva Network's income sourced from US and Hong Kong donors. They submit appropriate statutory returns each year (an IRS 990 in the US and audited accounts in Hong Kong). They both operate to the same accounting periods as Viva. They each have boards of Trustees/Directors legally independent from Viva but with some members who sit on two of the three boards. Control is nevertheless exercised, as the staff of each are fully line managed by staff employed by Viva in the UK. The boards have chosen to delegate control of strategy and use of money raised to Viva in the UK. Accounts from both charities have been consolidated in this Financial Statement.

Viva Network Africa is a registered foreign NGO in Uganda. It has substantially similar aims and objectives to Viva. It is audited within Uganda and files appropriate returns to the Companies and NGO Boards within Uganda. Although Viva Network Africa has a separate Board, Viva has control over Viva Network Africa.

Other Viva entities

There are other legal entities across the world that bear the name "Viva" that have had some connection with us in previous years. In some cases we no longer have any connection, whilst with others we retain a close working relationship. However, in no case does control exist between the UK, US, Hong Kong or Uganda charities and

these other entities. Where funding passes from ourselves to one of these other entities, appropriate contracts and accountability structures exist to ensure correct use of the funding.

Public benefit

The Trustees consider that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Fundraising activity

Viva's fundraising is led by paid staff based in the UK and Hong Kong and overseen by the boards in each of those countries.

We have paid the voluntary levy to the UK's Fundraising Regulator and thus agreed to adhere to their standards of behaviour. We are not aware of failure to comply with those standards. We have not received any complaints during the year relating to our fundraising. If we become aware of any vulnerable people on our database we ensure that they do not receive any appeals and also ensure that any requests for details to be updated or deleted from our database are handled quickly. We have signed up to receive suppressions under the Fundraising Preference Service.

Risk management

The Trustees have considered the key risks to which Viva and its related charities are exposed and have reviewed those risks, establishing systems and procedures to monitor and mitigate key risks.

The 'Finance and Risk' subcommittee considers high-risk items at every meeting and the Board of Trustees regularly reviews an assessment of the risks to which the charity is exposed. The review looks at the key risks facing the charity in delivering its objectives, current action being taken to address the risks and additional actions that can be taken to address the identified risks.

During the year 62 identified risks were monitored in the areas of Impact, Reputation, Personnel, Management, Infrastructure, Legal Compliance, Finance, Fundraising, Identity, Politics and Significant Projects.

The principal risks identified relate to over-reliance on key staff and fundraising: income reduction, lack of diversity in funding streams and inadequate unrestricted income to cover unrestricted costs and implement strategic plans for growth.

The actions for managing over-reliance in key staff include strong care for the wellbeing of staff and employing additional staff in Africa and Hong Kong. For fundraising, the new CEO implemented a three-part strategy in January 2023, which will see more resources being invested in funding in Hong Kong, the USA, and in statutory fundraising. In addition, more existing fundraising will be directed to raising unrestricted income.

Going Concern

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- Healthy unrestricted funds, because of the proceeds from the sale of the UK office. These funds are being used to fund strategies to increase our income.
- The charity's key funders (individuals and foundations) are all believed to be secure for the coming 18 months at least. We expect changes in our statutory funding in 2024 and are planning accordingly (reducing expenditure / finding new sources of funding – including new sources of statutory funding).
- Adequate cash facilities to manage cashflow requirements.

The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Grant-making Policies

The Memorandum of Association of Viva (the UK charity) states the objects as follows:

- To advance the Christian faith amongst children at high risk worldwide, especially street children.
- To enable an improved quality of life through the relief of poverty, sickness and distress amongst these children.
- To enhance through Christian education the God-given talents of these children encouraging them to train for a life in the community as God intended.

The objects of the various other entities within the group of charities are compatible and substantially the same as these.

In accordance with current Charity Commission guidelines, we have devised the following grant-making policy in order to:

- assist applicants to determine whether or not an application to Viva would be appropriate.
- ensure that a consistent approach is adopted to the consideration of applications for financial support.

Our grant-making is almost exclusively with partner networks and other members of the Viva global family of organisations. In both cases we have long-term partnership relationships with the grantee.

Policy

We will consider applications for grants from voluntary or charitable organisations. We will not normally consider applications from individuals or from any form of profit-making organisation. There are no geographic boundaries on the locations we support. In making grants we will seek to develop collaborative action programmes that fulfil our three objects listed above. There are no limits on the amount of grant made. We will normally only make grants to the networks we partner with. Our partnership agreement with each network covers expectations on both parties as well as ongoing reporting requirements for the partner network. An assessment of proposed projects will be undertaken by a member of Viva staff before any grants are made.

Financial Policies and Information

Reserves

It is the policy of the charity to carry forward any surplus arising in one year to the next year. Our policy is to hold sufficient free reserves to cover our long term liabilities and at a level in line with our unrestricted net current assets which should be at least as high as three months' budgeted unrestricted expenditure. Available reserves is calculated as net current assets, less the mobilisation loan, less restricted funds held, plus the US promissory note. This calculation gives a reserves figure of £1,214,405 which is 310 days of our budget for 2023-24.

Principal funding sources

The principal sources are statutory sources, individuals and foundations.

Investment policy and performance

Income is generally received to support ongoing programme, administration and operational costs. Consequently, surplus income is held in relatively accessible current accounts or on short-term deposit. The charity and all its related charities are not for profit organisations.

Volunteers

Viva has continued to benefit from qualified people wanting to give their time to assist us in our work, mostly on a part-time basis. It is estimated that we benefited from the equivalent of just over one full-time staff member from volunteers and by assigning each of them the equivalent salary for the role they fulfilled for us we have saved just under £13,500 from their contributions.

Trustees' Responsibilities

The Trustees (who are also directors of Viva Network for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors of the group and parent charity during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees on 2 October 2023 and signed on their behalf by

Adrian Cooper

Adrian Cooper

Chair of Trustees

Jonathan Cox

Jonathan Cox

Chair of Finance and Risk Subcommittee of Trustees

Independent Auditors' Report to the Members of the Viva Network

Opinion

We have audited the financial statements of Viva Network (the "parent charity") and its subsidiaries (the "group") for the year ended 31 March 2023 which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheet, the consolidated Statement of Cash flows, and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we

have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the group and parent charity financial statements and our auditor's report thereon. Our opinion on the group and parent charity financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have

performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity or returns adequate for our audit have not been received from branches not visited by us;
- the parent charity financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and

regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Alison Godfrey BA(Hons) FCA
Senior Statutory Auditor

For and on behalf of
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor, Mariner House, 62 Prince Street,
Bristol, BS1 4QD

Date: 9 October 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

(incorporating an income and expenditure account)

		Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
	Note				
Income from:					
Donations and legacies	2	£66,652	£659,275	£725,927	£723,172
Charitable activities	3	£1,449,930	£41,256	£1,491,186	£1,524,505
Other trading activities		-	-	-	£13,615
Investments		-	£9,502	£9,502	£2,518
Other	4	-	£2,737	£2,737	£1,105,932
Total income		£1,516,582	£712,770	£2,229,352	£3,369,742
Expenditure on:					
Raising funds		-	£307,309	£307,309	£274,025
Charitable activities		£1,811,801	£622,004	£2,433,805	£2,162,529
Total expenditure	5	£1,811,801	£929,313	£2,741,114	£2,436,554
Net income / (expenditure)	7	(£295,219)	(£216,543)	(£511,762)	£933,188
Transfers between funds		-	-	-	-
Net movement in funds		(£295,219)	(£216,543)	(£511,762)	£933,188
Reconciliation of funds					
Total funds brought forward		£204,797	£1,325,638	£1,530,435	£597,247
Total funds carried forward		(£90,422)	£1,109,095	£1,018,673	£1,530,435

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the accounts.

CONSOLIDATED AND CHARITY BALANCE SHEETS

At 31 March 2023

	Note	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Fixed Assets					
Tangible Assets	9	£1,748	£1,701	-	-
Investments	10	£48,965	£48,380	-	-
		£50,713	£50,081	-	-
Current Assets					
Debtors	11	£371,995	£420,524	£463,439	£411,805
Cash at bank and in hand		£985,764	£1,563,415	£750,166	£1,447,602
		£1,357,759	£1,983,939	£1,213,605	£1,859,407
Current Liabilities					
Creditors falling due within one year	12	£282,741	£182,371	£265,331	£157,768
		£1,075,018	£1,801,568	£948,274	£1,701,639
Net Current Assets					
		£1,125,731	£1,851,649	£948,274	£1,701,639
Long Term Liabilities					
Creditors falling due after one year	13	£107,058	£321,214	£107,058	£321,214
		£107,058	£321,214	£107,058	£321,214
		£1,018,673	£1,530,435	£841,216	£1,380,425
Net Assets					
Funds					
Restricted funds	14	(£90,422)	£204,797	£163,511	£75,759
Unrestricted funds		£1,109,095	£1,325,638	£677,705	£1,304,666
Total Funds		£1,018,673	£1,530,435	£841,216	£1,380,425

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006. The financial statements were approved and authorised for issue by the Board of Directors and Trustees on 2 October 2023 and signed on their behalf by:

Adrian Cooper

Jonathan Cox

Adrian Cooper, Chair of Trustees

Jonathan Cox, Chair of Finance and Risk Subcommittee

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2023

	2023	2022
Cash used in operating activities:		
Surplus / (deficit) from ordinary activities	(£511,762)	£933,188
Adjustments for:		
Depreciation charges and FX adjustments on consolidation	£1,244	£12,749
Loss / (profit) on the sale of fixed assets	-	(£1,099,442)
Interest paid on borrowing	-	£14,169
Interest received	(£9,502)	(£2,518)
Decrease / (increase) in debtors	£47,944	£17,279
Increase / (decrease) in creditors	(£7,410)	(£932,276)
Net cash used in operating activities	(£479,486)	(£1,056,851)
Cash flows from investing activities:		
Proceeds from the sale of property, plant and equipment	-	£1,669,331
Purchase of tangible fixed assets	(£1,291)	(£1,072)
Interest received	£9,502	£2,518
Net cash provided / (used) in investing activities	£8,211	£1,670,777
Cash flows from financing activities:		
Repayment of borrowing	(£106,376)	(£14,169)
Net cash (used) / provided in financing activities	(£106,376)	(£14,169)
(Decrease) / increase in cash and cash equivalents in the year	(£577,651)	£599,757
Cash and cash equivalents at the beginning of the year	£1,563,415	£963,658
Cash and cash equivalents at the end of the year	£985,764	£1,563,415

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Viva meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Our contract with the UK Government to deliver a Girls Education programme in Uganda comes to an end in early 2024 and we have already been working to replace this income with a similar sized contract. However, even if we do not do that our cash reserves from selling our office building in 2022 mean that there is no uncertainty about our ability to continue as a going concern.

c) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on the inside back cover. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds designated by the Trustees for a specific purpose are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

e) Tangible fixed assets and depreciation

Tangible fixed assets valued greater than £1,000 are capitalised and included at cost including any incidental expenses of acquisition, except where purchased wholly from donor funds where they will not be capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the costs on a straight line basis over their expected useful economic lives as follows:

Furniture and fittings	15%
Office equipment	33.3%

f) Foreign currencies

Where the charity engages a bank or other financial institution to deliver a foreign currency amount to a third party the amount billed to the charity is used to record the transaction. For the consolidation of transactions denominated in foreign currencies, the first of the month exchange rate is used for translation. Balances denominated in a foreign currency are translated at the exchange rate at the balance sheet date. Foreign exchange gains and losses incurred are included in the SOFA.

g) Basis of preparation of group financial statements

The group financial statements consolidate the charity and its related charities in the United States, Hong Kong and Uganda made up to 31 March 2023. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

A separate statement of financial activities, or income and expenditure account, for the parent charitable company is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. The parent charity's net result for the year was a deficit of £539,211 (2022: surplus of £894,538).

h) Network direct delivery

"Network Direct Delivery" are typically small amounts of funding that we receive specifically for networks and projects that we support. We pass these on less an administrative charge. These funds are shown within incoming and outgoing resources in the SOFA and are treated as restricted funds.

i) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

j) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

k) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is

then recognised in expenditure in the period of receipt.

l) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

m) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is insignificant and is charged as a separate administrative cost.

n) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of full-time equivalent staff in each team.

o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method. In addition, the charity occasionally uses forward contracts to minimise the risk to the organisation from fluctuations in exchange rates between sterling (GBP) and US Dollars (USD) and sterling and Ugandan Shillings (UGX). In line with FRS 102 the fair value of these forward contracts is calculated on settlement date and the year end for any outstanding contracts. All of the forward contracts relate to restricted funds. Gains and losses on forward contracts are posted to "All Other Costs" in the Statement of Financial Activities.

s) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Note 2			
Income from donations and legacies			
Donations & gifts	£65,876	£659,275	£725,151
Network direct delivery	£776	-	£776
Total	£66,652	£659,275	£725,927
	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Prior period comparative			
Donations & gifts	£149,097	£563,231	£712,328
Network direct delivery	£10,844	-	£10,844
Total	£159,941	£563,231	£723,172

"Network Direct Delivery" are funds received for networks and projects that we pass on less an administrative charge.

Included in the prior period "Donations & gifts" are government grants from the UK Government's Coronavirus Job Retention Scheme and Coronavirus Statutory Sick Pay Rebate Scheme (£120).

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Note 3			
Income from charitable activity			
Grants	£1,441,918	£40,814	£1,482,732
Other	£8,012	£442	£8,454
Total	£1,449,930	£41,256	£1,491,186
	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Prior period comparative			
Grants	£1,457,397	£55,309	£1,512,706
Other	£11,799	-	£11,799
Total	£1,469,196	£55,309	£1,524,505

In addition to the CJRS grants shown above, the charity receives government grants, defined as funding from the Foreign, Commonwealth and Development Office (formerly from the Department for International Development), to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £1,100,853 (2022: £1,191,662). There are no unfulfilled conditions or contingencies attaching to these grants.

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Note 4 Other income				
Sale of office building	-	-	-	£1,099,442
Sundry	-	£2,737	£2,737	£6,490
Total	-	£2,737	£2,737	£1,105,932

All other income in the prior period is unrestricted.

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total
		Developing Local Networks	Developing Partnerships	Developing Effective Mobilisation		
Note 5	2023	2023	2023	2023	2023	2023
Total resources expended						
Number of staff	5.09	11.96	0.33	0.83	4.17	22.38
Grants payable (note 6)	-	£1,716,165	-	-	-	£1,716,165
Staff costs (note 8)	£204,610	£392,060	£17,006	£45,117	£120,531	£779,324
Depreciation	-	£913	-	-	£413	£1,326
Premises	£13,371	£3,224	-	-	£7,029	£23,624
Interest payable	-	-	-	-	-	-
Audit	-	£3,500	-	-	£15,257	£18,757
Foreign exchange gains and losses	-	-	-	-	(£7,968)	(£7,968)
All other costs	£27,633	£76,905	£11,411	£8,478	£85,459	£209,886
Sub-total	£245,614	£2,192,767	£28,417	£53,595	£220,721	£2,741,114
Allocated support costs	£61,695	£144,966	£4,000	£10,060	(£220,721)	-
Total	£307,309	£2,337,733	£32,417	£63,655	-	£2,741,114

Governance costs excluding audit fees (disclosed below) were £750.

Support costs are allocated on the basis of the number of Full Time Equivalent Staff in the team.

	Expenditure on Raising Funds 2022	Charitable Activities			Support Costs (inc Governance) 2022	Total 2022
		Developing Local Networks 2022	Developing Partnerships 2022	Developing Effective Mobilisation 2022		
Prior period comparative						
Number of staff	4.54	12.29	0.20	0.62	3.92	21.57
Grants payable (note 6)	-	£1,402,475	-	-	-	£1,402,475
Staff costs (note 8)	£179,789	£363,794	£14,918	£41,245	£91,525	£691,271
Depreciation	-	£523	-	-	£12,226	£12,749
Premises	£10,835	£4,451	-	-	£20,731	£36,017
Interest payable	-	-	-	-	£14,169	£14,169
Audit	-	£3,500	-	-	£11,120	£14,620
Foreign exchange gains and losses	-	-	-	-	(£10,992)	(£10,992)
All other costs	£24,287	£145,641	£2,890	£12,386	£91,041	£276,245
Sub-total	£214,911	£1,920,384	£17,808	£53,631	£229,821	£2,436,555
Allocated support costs	£59,114	£160,028	£2,604	£8,074	(£229,821)	-
Total	£274,025	£2,080,412	£20,412	£61,705	-	£2,436,554

Governance costs excluding audit fees (disclosed below) during the year were £4,131.

Support costs are allocated on the basis of the number of Full Time Equivalent Staff in the team.

Note 6**Grants payable**

	Number	Amount	Number	Amount
	2023	2023	2022	2022
Individuals	1	£2,949	-	-
Organisations:	13		12	
CRANE, Uganda		£1,259,862		£1,023,635
Red Viva, Latin America		£229,995		£196,095
Viva India Trust		£113,116		£71,014
Viva Bolivia		£1,484		£31,621
Peace Team Cambodia		£31,734		£23,723
Viva Network Zimbabwe		£1,750		£13,724
Mwanza Childrens Network		£14,009		£21,235
Connect, South Africa		£15,000		£1,731
CarNet Nepal		£15,640		-
Children's Development Family Network, Myanmar		£22,852		£4,500
Others (less than £10,000 each)		£7,774		£15,197
		£1,716,165		£1,402,475

Note 7**Net income / (expenditure)**

	Year Ending	Year Ending
	2023	2022
Depreciation of tangible fixed assets owned by the company	£1,326	£12,749
Group auditors' remuneration:		
Group - audit	£11,500	£10,456
Group - other	£300	£300
Overseas auditors' remuneration:		
US	£2,873	£2,415
Hong Kong	£844	£620
Uganda	£890	£829
Trustee indemnity insurance	£936	£1,214

Note 8**Staff costs and numbers**

Staff costs were as follows:

	Year Ending 2023	Year Ending 2022
Group wages and salaries	£719,730	£644,074
Employers' national insurance or equivalent	£42,300	£33,078
Employers' pension contributions	£13,446	£11,638
Other employer benefits (health insurance)	£3,848	£2,481
	£779,324	£691,271

No trustee received any remuneration or benefits in kind in either year.

There were no amounts received by employees for redundancy and termination payments during the year (2022: £10,914). No amounts were owed as of 31 March 2023.

One employee received regular remuneration amounting to between £60,000 and £70,000 (2022: none).

The trustees consider members of the "Leadership Team" as disclosed elsewhere in these accounts to be the key management personnel. These staff received £334,473 (2022: £265,410) in salaries, employer national insurance and employer pension contributions during the year.

Support costs are allocated proportionally, based on the average number of full-time equivalent (FTE) employees during the year.

	Year Ending 2023 FTE Staff	Year Ending 2022 FTE Staff
Raising funds	5.09	4.54
Developing international partnerships	0.33	0.20
Developing local networks	11.96	12.29
Developing effective mobilisation	0.83	0.62
Support staff	4.17	3.92
	22.38	21.57

The average headcount for 2023 was 28.5 (2022: 27.42).

For the purposes of measuring headcount, staff on maternity leave have been excluded.

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 1.01 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £13,469. None of these volunteer staff, nor any person connected with them has received or is due to receive any remuneration for the year directly from the Charity.

Note 9**Tangible fixed assets**

	Group		Total
	Furniture & Fittings	Office Equipment	
Cost or valuation			
at 1 April 2022	£1,504	£4,703	£6,207
FX adjustment on consolidation	£11	£56	£67
Additions	-	£1,291	£1,291
at 31 March 2023	<u>£1,515</u>	<u>£6,050</u>	<u>£7,565</u>
Depreciation			
at 1 April 2022	£1,504	£3,002	£4,506
FX adjustment on consolidation	£11	(£26)	(£15)
Charge for year	-	£1,326	£1,326
at 31 March 2023	<u>£1,515</u>	<u>£4,302</u>	<u>£5,817</u>
Net Book Value			
at 31 March 2023	<u>-</u>	<u>£1,748</u>	<u>£1,748</u>
at 31 March 2022	<u>-</u>	<u>£1,701</u>	<u>£1,701</u>

All tangible fixed assets are held outside of the UK - there are none in the UK Charity.

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Note 10				
Investments				
Promissory note	£48,965	£48,380	-	-
	£48,965	£48,380	-	-

Investments at 31 March 2023 include a 'promissory note', received in December 2017, as part of the sale of donated land in the US. The promissory note is repayable over 20 years at a 5% annual interest rate.

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Note 11				
Debtors: amounts due within one year				
Gift aid debtor	£9,808	£8,265	£9,808	£8,265
Intragroup transactions	-	-	£106,368	-
FCDO GECT funds accrued	£305,667	£374,885	£305,667	£374,885
Prepayments	£49,066	£11,980	£36,615	£9,061
Other debtors	£7,454	£25,394	£4,981	£19,594
	£371,995	£420,524	£463,439	£411,805

The FCDO GECT funds accrued reflect income for quarterly activity, which is paid in arrears. The decrease in the FCDO GECT funds accrued is due to the decreased income on the contract during the year. The funds accrued were received shortly after year end.

Note 12	Group	Group	UK Charity	UK Charity
	2023	2022	2023	2022
Creditors: amounts due within one year				
Bank loans and overdrafts	–	(£702)	–	(£702)
Trade creditors	£7,108	£9,621	£7,108	£6,534
Other taxation and social security	£12,229	£7,107	£12,229	£7,107
Accruals	£44,325	£53,281	£26,915	£31,765
Forward contract liability	–	£1,876	–	£1,876
Other creditors	£4,923	£4,110	£4,923	£4,110
FCDO GECT Mobilisation Loan	£214,156	£107,078	£214,156	£107,078
	£282,741	£182,371	£265,331	£157,768

Note 13	Group	Group	UK Charity	UK Charity
	2023	2022	2023	2022
Creditors: amounts due after one year				
FCDO GECT Mobilisation Loan	£107,058	£321,214	£107,058	£321,214
	£107,058	£321,214	£107,058	£321,214

The FCDO GECT Mobilisation Loan is an interest free loan from the UK Government in order to help fund the upfront costs of managing the Girls Education Challenge programme. It is repayable between 2020 and the end of the programme in 2024.

Note 14	Opening Balance 2022	Income 2022-23	Expenditure 2022-23	Transfer 2022-23	Closing Balance 2023
Statement of funds					
Unrestricted funds					
General funds	£1,325,638	£712,770	(£929,313)	-	£1,109,095
Total Unrestricted funds	£1,325,638	£712,770	(£929,313)	-	£1,109,095
Restricted funds					
Network direct delivery	£14,788	£1,534	(£8,812)	-	£7,510
"Give a gift" donations	£4,784	£7,994	(£11,451)	-	£1,327
Asia - Standout	-	£927	(£927)	-	-
Bolivia	-	£900	(£900)	-	-
Cambodia	£7,171	£21,565	(£28,736)	-	-
Capacity building	-	£1,041	(£1,041)	-	-
Child protection	-	£9,094	(£9,094)	-	-
Children in emergencies	-	£20,487	(£20,487)	-	-
Christmas parties	£574	£793	(£1,367)	-	-
East Africa	£1,928	£13,759	(£13,759)	-	£1,928
Hong Kong	-	£7,183	(£7,183)	-	-
Fundraising growth	£7,498	£8,176	(£15,674)	-	-
Impact evaluation	£65,510	£15,401	(£76,812)	-	£4,099
India	-	£45,448	(£45,448)	-	-
Justice for children	£68	£1	(£69)	-	-
Latin America	£3,998	£16,426	(£16,841)	-	£3,583
Myanmar	£19,244	£7,987	(£30,917)	£5,659	£1,973
Nepal	£7,132	£14,901	(£16,374)	(£5,659)	-
Philippines	(£679)	-	£679	-	-
Research	£4,030	£18,558	(£19,834)	-	£2,754
Uganda	£26,645	£118,472	(£88,121)	-	£56,996
Uganda - FCDO GECT project	£21,662	£1,129,499	(£1,337,649)	-	(£186,488)
United Kingdom	£19,177	£49,868	(£54,996)	-	£14,049
Zambia	£1,124	£2,829	(£2,106)	-	£1,847
Zimbabwe	£143	£3,739	(£3,882)	-	-
Total Restricted funds	£204,797	£1,516,582	(£1,811,801)	-	(£90,422)
Total funds	£1,530,435	£2,229,352	(£2,741,114)	-	£1,018,673

Purpose of funds

"General funds" represents the free funds of the charity which are not designated for particular purposes.

"Network direct delivery" are funds received specifically for networks and projects that we support that we pass on less an administrative charge.

"Give a gift" donations were a scheme on our website to support particular projects. It is now closed to new entrants but programme work is ongoing.

"Capacity building" represents donations received to building the quality and capacity of our partner networks.

"Child protection" represents funds specifically for training on child protection issues.

"Christmas parties" represents donations received to hold Christmas parties for deprived children to link them with projects and build the ability of the network to deliver joint action programmes.

"Children in emergencies" represents a theme we are promoting across the organisation and money will be allocated to networks involved in this area.

"Fundraising growth" represents gifts to invest in growing our fundraised income in a sustainable way through long term development of relationships with US based foundations.

"Justice for Children" represent donations given for a specific programme to link governments to grassroots social work.

"Impact evaluation" represents a grant given to research the impact of our network methodology.

"Research" represents support for masters study in the area of children at risk.

All other countries/regions represent funds for work in our networks in those countries/areas.

	Note	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Note 15				
Analysis of group net assets between funds				
Fixed assets – tangible	9	-	£1,748	£1,748
Fixed assets – investments	10	-	£48,965	£48,965
Net current assets		(£90,422)	£1,165,440	£1,075,018
Creditors: amount due after one year	13	-	(£107,058)	(£107,058)
Total		(£90,422)	£1,109,095	£1,018,673

Note 16**Related parties**

Financial transactions have occurred between Viva Network (UK) and each of the following related parties:

	Net Value 2023	Net Value 2022	Nature of transactions	Relationship in other organisation
The Gallery (Oxford)	-	£2,516	Grounds costs	Viva was a shareholder
Justice in Motion	£11	£106	Desk hire	Anna Barker is a trustee
Travel Counsellors	£36,835	£3,984	Travel bookings	Mim Friday's brother owns the business
Wallingford Baptist Church	£80	£200	Room hire	David Bright is a trustee
West Leigh Baptist Church	£3,093	£3,187	Donations to Viva	Kezia M'Clelland's father is a trustee
Oxford University	£1,250	-	Grant to Viva	Ian De Villiers is an employee
Adventure Plus	£540	-	Donation to Viva	Anna Barker's father is a trustee
All Nations Christian College	£813	-	Training Fees	Phil Green's wife is an employee

Note 17**Operating lease commitments**

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Amount falling due:				
Within 1 year	£7,358	£29,430	£7,358	£29,430
Within 1-5 years	-	-	-	-
	£7,358	£29,430	£7,358	£29,430

Note 18**Conduit funding**

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Balance at start of year	-	-	-	-
Funding received during year	£47,909	£13,746	-	-
Funding distributed during year	(£47,909)	(£13,746)	-	-
Balance at end of year	-	-	-	-

Conduit funds are monies received for third parties and do not belong to the charity. We pass them through our accounts as a service to other charities to help our charitable purposes, but we do not claim Gift Aid nor have control over their use. The receipts and payments referred to above have been excluded from the Statement of Financial Activities.

Note 19**Waived expenses**

Trustees do not generally claim expenses in connection with their role as trustee. As a global charity, trustees may be required to travel internationally and do so at their own expense. It is not practical to quantify the value of expenses waived by trustees.

Note 20**Donations by trustees**

The value of donations made by trustees of all the group are:

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Donations from trustees	£218,639	£170,588	£143,325	£82,295

The UK Charity trustees are those of Viva Network Limited as listed on the International Board. The Group trustees also include the national boards (US, Hong Kong and Uganda).

Note 21**Subsidiary details**

	Viva Network North America	Viva Network (Hong Kong) Ltd	Viva Network Africa
Registration number	84-1541857	1657942	4185
Net assets	£11,774	£171,484	£11,609
Net liabilities	(£2,793)	(£10,754)	(£3,863)
Net funds	£8,981	£160,730	£7,746
Gross income for year	£160,499	£253,919	£137,791
Gross expenditure for year	£164,906	£211,272	£148,582
Surplus / (deficit) for year	(£4,407)	£42,647	(£10,791)

The manner of control for both Viva Network North America and Viva Network (Hong Kong) Ltd is an agreement between the respective board and that of the UK charity. For Viva Network Africa (a registered foreign NGO in Uganda) the NGO Board in Uganda have recognised the entity as controlled by the UK entity.

Note 22**Analysis of changes in net debt**

	At 1 April 2022	Cash flows	Repayment of borrowing	Other non-cash movements	At 31 March 2023
Cash	£1,563,415	(£577,651)	-	-	£985,764
Loans falling due within 1 year	(£106,376)	-	£106,376	(£214,156)	(£214,156)
Loans falling due after 1 year	(£321,214)	-	-	£214,156	(£107,058)
Total	£1,135,825	(£577,651)	£106,376	-	£664,550

Note 23**Prior period comparatives: Statement of financial activities**

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Income from:			
Donations and legacies	£159,941	£563,231	£723,172
Charitable activities	£1,469,196	£55,309	£1,524,505
Other trading activities	-	£13,615	£13,615
Investments	-	£2,518	£2,518
Other	-	£1,105,932	£1,105,932
Total income	£1,629,137	£1,740,605	£3,369,742
Expenditure on:			
Raising funds	-	£274,025	£274,025
Charitable activities	£1,580,003	£582,526	£2,162,529
Total expenditure	£1,580,003	£856,551	£2,436,554
Net income / (expenditure)	£49,134	£884,054	£933,188

	Opening Balance 2021	Income 2021-22	Expenditure 2021-22	Transfer 2021-22	Closing Balance 2022
Note 24					
Prior period comparatives: Statement of funds					
Unrestricted funds					
General funds	£441,584	£1,740,605	(£856,551)	-	£1,325,638
Total Unrestricted funds	£441,584	£1,740,605	(£856,551)	-	£1,325,638
Restricted funds					
Network direct delivery	£13,915	£22,825	(£21,952)	-	£14,788
"Give a gift" donations	£2,853	£8,139	(£6,208)	-	£4,784
Asia - Standout	-	£986	(£986)	-	-
Bolivia	£35,681	-	(£35,681)	-	-
Cambodia	£6,113	£23,686	(£22,628)	-	£7,171
Children and Environment	-	£500	(£500)	-	-
Children in emergencies	-	£4,439	(£4,439)	-	-
Christmas parties	£2,857	-	(£2,283)	-	£574
COVID response	£4,007	£61,892	(£65,899)	-	-
East Africa	£5,000	£20,356	(£23,428)	-	£1,928
Fundraising growth	-	£28,147	(£20,649)	-	£7,498
Impact evaluation	£32,156	£64,966	(£31,612)	-	£65,510
India	£835	£1,230	(£2,065)	-	-
Justice for children	£68	-	-	-	£68
Latin America	£1,119	£12,797	(£9,918)	-	£3,998
Myanmar	£4,486	£27,754	(£12,996)	-	£19,244
Nepal	-	£18,594	(£11,462)	-	£7,132
Philippines	-	-	(£679)	-	(£679)
Research	£21,963	-	(£17,933)	-	£4,030
Uganda	£1,052	£64,632	(£39,039)	-	£26,645
Uganda - FCDO GECT project	£2,466	£1,203,456	(£1,184,260)	-	£21,662
United Kingdom	£14,454	£52,194	(£47,471)	-	£19,177
Zambia	£1,035	£2,714	(£2,625)	-	£1,124
Zimbabwe	£5,603	£9,830	(£15,290)	-	£143
Total Restricted funds	£155,663	£1,629,137	(£1,580,003)	-	£204,797
Total funds	£597,247	£3,369,742	(£2,436,554)	-	£1,530,435

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Note 25			
Prior period comparatives: Analysis of group net assets between funds			
Fixed assets - tangible	-	£1,701	£1,701
Fixed assets - investments	-	£48,380	£48,380
Net current assets	£204,797	£1,596,771	£1,801,568
Creditors: amount due after one year	-	(£321,214)	(£321,214)
Total	£204,797	£1,325,638	£1,530,435

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2023: \$1 = £0.8097.

PROFIT AND LOSS in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
Revenue				
Grants and Donations:				
General	\$82,317	\$814,221	\$896,538	\$893,137
From Charitable Activities	\$1,790,700	\$50,952	\$1,841,652	\$1,882,802
Events and Office Rental	-	-	-	\$16,815
Investment income (Interest)	-	\$11,735	\$11,735	\$3,110
Sale of office building	-	-	-	\$1,357,839
Sundry	-	\$3,381	\$3,381	\$8,015
Total Incoming Resources	<u>\$1,873,017</u>	<u>\$880,289</u>	<u>\$2,753,306</u>	<u>\$4,161,718</u>
Expenses				
Program services	\$2,237,620	\$768,191	\$3,005,811	\$2,670,778
Supporting services:				
Fundraising	-	\$379,534	\$379,534	\$338,428
Total Expenses:	<u>\$2,237,620</u>	<u>\$1,147,725</u>	<u>\$3,385,345</u>	<u>\$3,009,206</u>
Transfers between funds:	-	-	-	-
Net (expenditure) / income	<u>(\$364,603)</u>	<u>(\$267,436)</u>	<u>(\$632,039)</u>	<u>\$1,152,512</u>
Total Funds Brought Forward				
at 1 April	\$252,929	\$1,637,196	\$1,890,125	\$737,613
Total Funds Carried Forward				
at 31 March	<u>(\$111,674)</u>	<u>\$1,369,760</u>	<u>\$1,258,086</u>	<u>\$1,890,125</u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2023: \$1 = £0.8097.

CONSOLIDATED BALANCE SHEET in US\$

At 31 March 2023

	Group 2023	Group 2022
Fixed Assets		
Tangible Assets	\$2,101	\$2,101
Investments	\$60,473	\$59,751
	\$62,632	\$61,852
Current Assets		
Debtors	\$459,423	\$519,358
Cash at bank and in hand	\$1,217,443	\$1,930,857
	\$1,676,866	\$2,450,215
Current Liabilities:		
Creditors falling due within one year	\$349,193	\$225,235
Net Current Assets	\$1,327,673	\$2,224,980
Total Assets Less Current Liabilities	\$1,390,305	\$2,286,832
Long Term Liabilities		
Creditors falling due after one year	\$132,219	\$396,707
	\$132,219	\$396,707
Net Assets	\$1,258,086	\$1,890,125
Funds		
Restricted funds	(\$111,674)	\$252,929
Unrestricted funds		
General funds	\$1,369,760	\$1,637,106
Total Funds	\$1,258,086	\$1,890,035

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2023: HK\$1 = £0.1031.

PROFIT AND LOSS in Hong Kong \$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
Revenue				
Grants and Donations:				
General	\$646,479	\$6,394,519	\$7,040,998	\$7,014,284
From Charitable Activities	\$14,063,337	\$400,155	\$14,463,492	\$14,786,663
Events and Office Rental	-	-	-	\$132,056
Investment income (Interest)	-	\$92,163	\$92,163	\$24,423
Sale of office building	-	-	-	\$10,663,841
Sundry	-	\$26,547	\$26,547	\$62,949
Total Incoming Resources	<u>\$14,709,816</u>	<u>\$6,913,384</u>	<u>\$21,623,200</u>	<u>\$32,684,216</u>
Expenses				
Program services	\$17,573,240	\$6,033,016	\$23,606,256	\$20,975,060
Supporting services:				
Fundraising	-	\$2,980,689	\$2,980,689	\$2,657,860
Total Expenses:	<u>\$17,573,240</u>	<u>\$9,013,705</u>	<u>\$26,586,945</u>	<u>\$23,632,920</u>
Transfers between funds:	-	-	-	-
Net (expenditure) / income	<u>(\$2,863,424)</u>	<u>(\$2,100,321)</u>	<u>(\$4,963,745)</u>	<u>\$9,051,296</u>
Total Funds Brought Forward				
at 1 April	\$1,986,392	\$12,857,789	\$14,844,181	\$5,792,885
Total Funds Carried Forward				
at 31 March	<u>(\$877,032)</u>	<u>\$10,757,468</u>	<u>\$9,880,436</u>	<u>\$14,844,181</u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2023: HK\$1 = £0.1031.

CONSOLIDATED BALANCE SHEET in Hong Kong \$

At 31 March 2023

	Group 2023	Group 2022
Fixed Assets		
Tangible Assets	\$16,954	\$16,501
Investments	\$474,927	\$469,253
	\$491,881	\$485,754
Current Assets		
Debtors	\$3,608,099	\$4,078,797
Cash at bank and in hand	\$9,561,242	\$15,164,068
	\$13,169,341	\$19,242,865
Current Liabilities:		
Creditors falling due within one year	\$2,742,396	\$1,766,880
Net Current Assets	\$10,426,945	\$17,475,985
Total Assets Less Current Liabilities	\$10,918,826	\$17,961,739
Long Term Liabilities		
Creditors falling due after one year	\$1,038,390	\$3,115,558
	\$1,038,390	\$3,115,558
Net Assets	\$9,880,436	\$14,846,181
Funds		
Restricted funds	(\$877,032)	\$1,986,393
Unrestricted funds		
General funds	\$10,757,468	\$12,857,788
Total Funds	\$9,880,436	\$14,844,181



The board of Viva Network (the “International Board”)

David Bright ³
Minakhi Chowdhury-Westlake ²
Adrian Cooper (*Chair*) ^{1,2,3,4}
Jonathan Cox ¹
Ian De Villiers ³
Julie Muyenje ⁴ (*until June 2023*)
Philip Niem
Teresa Phiri ⁴
Timothy Pottle ²
Dave Scott (*until February 2023*)
Michael Sloane
James Tavener ¹
Katherine Thompson ⁴

^{1,2,3} Subcommittees of the International Board

1 - Finance and Risk, 2 - Fundraising, 3 - Programme, 4 - People

Company Secretary:

Eleanor Cameron (*until 23 September 2022*)

Leadership Team

Phil Green Chief Executive (*from 5 December 2022*)
Mark Stavers Chief Executive (*until 2 December 2022*)
Anna Barker International Director
(*on maternity leave from June 2022*)
Jane Travis Acting International Director
(*from June 2022*)
Kezia McClelland People Care Director
Andrew Dubock Fundraising & Communications Director
Carmen Alvarez Latin America Director
Gary Kamaal India Director
Matt Coulson Asia Director
Mim Friday Africa Director

Note - Gary Kamaal and Carmen Alvarez are employed by our partner organisations in India and Costa Rica.

The board of Viva Network North America

Jonathan Booth
Jenny Evans (*Treasurer*)
Scott Hannah (*until September 2022*)
John Hightower
Adrian Cooper
William Reichardt
Michael Sloane (*Chair*)
Steve Ujvarosy

The board of Viva Network (Hong Kong) Ltd

Stephen Barry
Jess Evans
Joanna Ko
Jacky Lam
Linnet Ma (*Treasurer*)
Philip Niem (*Chair*)

The board of Viva Network Africa

Mim Friday
Nathan Nshakira
Mark Stavers

Bankers: NatWest Bank Plc, Willow Court, Minns Business Park, 7 West Way, Oxford, OX2 0JB

Auditors: Godfrey Wilson Ltd, 5th Floor, Mariner House, 62 Prince Street, Bristol, BS1 4QD

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Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee no. 3162776, registered charity no. 1053389, and registered in England at the above address.

330 County Road 16 ½, Longmont, CO 80504, USA • +1 720 279 7158 • us@viva.org

Viva is an operating name of Viva North America. Viva North America is a registered 501(c)3 organization, registered under employer identification number 84-1541857

8/F, Shun On Commercial Building, 112-114 Des Voeux Road, Central, Hong Kong • +852 3919 5867 • hk@viva.org

Viva is an operating name of Viva Network (Hong Kong) Limited. Viva Network (Hong Kong) Limited is a company limited by guarantee and registered charity with company no.1657942, and registered in at 21/F, Sunshine Plaza, 353 Lockhart Road, Wanchai, Hong Kong.

P.O. Box 14003, Kampala, Uganda • +256 (0) 774190092 • africa@viva.org

Viva is an operating name of Viva Network Africa. Viva Network Africa is a registered Foreign NGO in Uganda, registration number 4185.

www.viva.org